

General Information Letter: Under 20 ILCS 2505/2505-425, the name of the president of a delinquent corporate taxpayer may be disclosed along with the name of the corporation.

July 14, 2000

Dear:

This is in response to your letter dated May 25, 2000 in which you state the following:

Thank you for your letter of May 18, 2000.

I acknowledge the fact that we have failed to provide you with any evidence of settlement in my earlier letter, however, given the fact that the tax period in question is so old, at this point we have been unable to locate the relevant records. In any event, your correspondence regarding the threatened publication, as well as the correspondence from xxxxxxxx xxxxxxxxxxxxxxxxxxxxxxxx, is the first notification our client received concerning this matter in several years, which should be evidence in and of itself that this matter has been settled. Moreover, given the age of the tax period in question, it is clear that any and all applicable statutes of limitation have run, thereby negating any allegation on the State's part that these taxes are "delinquent."

You indicate that your records show that my clients failed to file "several tax returns and owe the department thousands of dollars," without any further detail. I would be interested to know, in detail, the tax returns which our clients failed to file, and the amount of money which you allege they owe the department.

I reiterate that the alleged taxes are not "delinquent" as contemplated by the Illinois law, such that any publication or disclosure by the Director of the Department Revenue will be deemed by us to not be in good faith, and moreover, will be deemed to be a violation of applicable federal and state laws prohibiting disclosure of this taxpayer information, and other laws related to taxpayer privacy.

Hopefully, you will review this matter carefully so that litigation can be avoided, and I look forward to hearing from you as soon as possible after you have had a chance to consider this letter.

As you know from my previous letter of May 18, 2000, according to the Department of Revenue ("department") regulations, the department may issue only two types of letter rulings: Private Letter Rulings ("PLR") and General Information Letters ("GIL"). The regulations explaining these two types of rulings issued by the department can be found in 2 Ill. Adm. Code §1200, or on the website <http://www.revenue.state.il.us/legalinformation/regs/part1200>.

Due to the nature of your second inquiry and the information presented in your May 25, 2000 letter, we are required to respond with a GIL. GILs are designed to provide background information on specific topics. GILs, however, are not binding on the department.

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Please be advised that the Illinois Department of Revenue auditors began corresponding with your clients on November 6, 1992 as a result of the exchange of information agreement between the Internal Revenue Service and the Illinois Department of Revenue pursuant to Section 6103(d) of the Internal Revenue Code. There were several more letters written to your clients in an attempt to resolve their tax deficiency. Since no resolution occurred, your client remains a delinquent taxpayer.

Illinois law permits the Illinois Department of Revenue to publish the names of taxpayers that have not paid their Illinois taxes. I enclosed a copy of said law in my prior correspondence. As it stands now and as mentioned in my May 18, 2000 letter, xxxxxxxxxxxxxxxxxxxxxx and xxxxxxxxxxxxxx will be on the public list of delinquent taxpayers unless the taxes are paid.

As a reminder, this GIL does not constitute a statement of policy that either applies, interprets or prescribes tax law. It is not binding on the Department. Should you desire further details of your clients' tax information, please contact the Centralized Accounts Receivable Division of the Illinois Department of Revenue.

Sincerely,

Heidi Scott  
Staff Attorney -- Income Tax